

Budget Monitoring - January 2014

Environmental and Development

£'s	BUDGET			FORECAST		ANNUAL		RESERVES		COMMENTARY
	YTD ACTUAL	BUDGET	BUDGET OUTTURN	ADJUSTMENTS	PROJECTED OUTTURN	BUDGET	PROJECTED VARIANCE	EARMARKED	GF	
PSX90 Transport Services	568,586	269,712	838,298	10,000	848,298	822,650	(25,649)		(25,649)	Insurance premiums ±14k adv, ±15k adv on agency fees, £52k adv spare parts, £31k fav on wages, £4k fav on fuels, £10k fav on unbudgeted taxi testing fees, £10k fav on a number of smaller areas (Adj: to ensure outturn accurate)
Central & Departmental Accounts	568,586	269,712	838,298	10,000	848,298	822,650	(25,649)	0	(25,649)	
CCF00 Tourism Policy, Marketing & Development	49,521	717	50,238	2,750	52,988	52,528	(460)		(460)	2.6% increase on grants not budgeted (Adj: materials profiling)
CPH70 Promotion and Marketing of the Area	155,991	40,710	196,701	2,000	198,701	218,423	19,723		19,723	£2k unbudgeted income, £18k saving on restructure (Adj: grant to be paid from SSP contribution)
Economic Development	205,513	41,426	246,939	4,750	251,689	270,951	19,262	0	19,262	
CPE10 Environmental Education	85,301	(20,024)	65,277	5,873	71,150	71,013	(137)	(137)		(Adj: profiling due to additional staff jan - march)
Environmental Education	85,301	(20,024)	65,277	5,873	71,150	71,013	(137)	(137)	0	
CEE00 Food Safety	90,588	21,697	112,285	7,000	119,285	131,396	12,111		12,111	£20k additional licencing income, £2k fav training & salaries and adverse additional contractor costs £9k (Adj: outturn accuracy)
CEE10 Pollution Reduction	180,499	38,902	219,401	14,000	233,401	234,861	1,460		1,460	Adverse salary £3k and prof fees £5k, favourable £2k on tools and £7k on fee income (Adj: accurate outturn)
CEE30 Health and Safety at Work	137	0	137		137	0	(137)		(137)	
CEE50 Pest Control	8,164	1,477	9,641		9,641	9,069	(572)		(572)	
CEE80 Public Conveniences	23,579	21,061	44,640	3,000	47,640	48,509	869		869	Small underspend on repairs & maintenance (Adj: accurate outturn)
CEH00 Community Safety (Safety Services)	78,641	19,612	98,252		98,252	118,421	20,169		20,169	£10k fav salaries due to vacancy & £9k fav prof fees - reduction in stray dogs
KGW00 Welfare Services	0	250	250		250	1,500	1,250		1,250	No spend to date
Environmental Services	381,607	102,999	484,607	24,000	508,607	543,756	35,149	0	35,149	
HTK10 Environmental Maintenance (Other Roads)	(14,366)	(925)	(15,291)		(15,291)	(5,550)	9,741		9,741	Professional fees lower than expected
NAC60 Public Transport	16,563	3,980	20,543	2,000	22,543	27,702	5,159		5,159	5k fav on R & M (Adj: adhoc spend on R & M)
Highways	2,197	3,055	5,252	2,000	7,252	22,152	14,900	0	14,900	
ACL00 Local Land Charges	(5,774)	1,007	(4,767)		(4,767)	12,243	17,010		17,010	Additional fee income on land searches (Adj: for additional searches expense)
CEE70 Licensing	(84,640)	(8,065)	(92,705)	29,000	(63,705)	(47,998)	15,707		15,707	Fav £16k due to vacancy, £4k fav CRB checks and training, £5k adv materials (Adj: new scrap metal licence income)
Licensing and Land Charges	(90,414)	(7,058)	(97,472)	29,000	(68,472)	(35,755)	32,717	0	32,717	
ACG00 Emergency Planning and Works	0	83	83		83	500	417		417	£2k fav prof fees, £1k fav essential user (Adj: to reflect YE position)
CCA20 Heritage	9,395	3,723	13,118	5,817	18,935	22,371	3,436		3,436	Favourable £36k on fee income, £2k adv salaries and
CPB00 Building Regulations	(29,623)	(622)	(30,245)		(30,245)	(3,733)	26,512		26,512	£8k adv training
CPB10 Building Control Enforcement	54,478	11,249	65,727		65,727	69,674	3,946		3,946	Fav computer maintenance

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	YTD ACTUAL	BUDGET	BUDGET OUTTURN	ADJUSTMENTS	PROJECTED OUTTURN	BUDGET	PROJECTED VARIANCE	EARMARKED	GF		
CPB20 Other Building Control Work	18,926	6,037	24,963	2,053	27,016	36,222	9,206		9,206	Favourable £1k salaries, £4k prof fees and £3k fee income (Adj: To reflect year end position) Computer maintenance £2k adv, essential user £4k fav (Adj: to reflect year end position) Favourable £30k salaries due to vacancy & mat leave, £7k car allowances, £2k microfilming and £135k planning apps, adverse £11k ex-gratia payments, £13k prof fees and £5k essential user (Adj: to reflect year end position) Salary and essential user underspend (Adj: accurate outturn) £49k fav on salary costs due to vacancy & mat leave, which is covering professional fees (£36k) (Adj: budget profiling)	
CPC00 Development Control Advice	14,822	2,413	17,235	(4,290)	12,945	15,183	2,239		2,239		
CPC10 Dealing with Development Control Applications	(203,249)	(12,700)	(215,949)	10,000	(205,949)	(61,199)	144,750		144,750		
CPC20 Development Control Enforcement	84,294	18,263	102,557	(1,618)	100,939	110,806	9,866		9,866		
CPD10 Structure and Local Planning	276,474	21,874	298,348	(40,500)	257,848	370,980	113,133	100,000	13,133		
Planning	225,517	50,321	275,838	(28,538)	247,300	560,804	313,505	100,000	213,505		
HTP10 Off-Street Parking	63,285	1,895	65,180	1,500	66,680	71,466	4,786		4,786		£3k fav grounds maint and £2k materials (Adj: fees from County & rent profiling)
Town Centre	63,285	1,895	65,180	1,500	66,680	71,466	4,786	0	4,786		
CEE60 Public Health	(973)	0	(973)		(973)	0	973		973		Favourable vehicle hire £6k, £10k income, £7k furniture purchases and vacancy salaries £11k, adverse £30k prof fees (Adj: accurate outturn)
CES00 Street Cleansing (not chargeable to highways)	199,610	39,495	239,105	(3,000)	236,105	238,983	2,878		2,878		Favourable £36k salaries, £20k tpp costs, £2k training exp and £52k income, adverse £110k agency cost, £16k hire of vehicles and £40k materials (Adj: Contract Variation)
CEW00 Household Waste Collection	918,637	224,805	1,143,442	60,000	1,203,442	1,147,582	(55,861)		(55,861)	Increase in Trade waste services (Adj: accurate outturn)	
CEW10 Trade Waste Collection	(139,116)	(19,325)	(158,440)	15,000	(143,440)	(117,248)	26,193		26,193	Favourable £01k County income due to tonnage and prof fees £6k, adverse salaries £16k, waste management £32k and insurance £2k (Adj: accurate outturn)	
CEW20 Recycling	169,501	39,567	209,068	13,000	222,068	239,539	17,471		17,471		
Waste Collection & Street Cleansing	1,147,660	284,543	1,432,202	85,000	1,517,202	1,508,856	(8,346)	0	(8,346)		
	2,589,251	726,869	3,316,120	133,585	3,449,705	3,835,893	386,188	99,863	286,324		

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Housing & Community

£'s	BUDGET			FORECAST		ANNUAL		RESERVES		COMMENTARY
	YTD ACTUAL	BUDGET	BUDGET OUTTURN	ADJUSTMENTS	PROJECTED OUTTURN	BUDGET	PROJECTED VARIANCE	EARMARKED	GF	
ACT00	320,372	7,599	327,971	(76,000)	251,971	251,826	(145)		(145)	(Adj: Grants profiling)
CCD00	16,419	15,307	31,726		31,726	33,364	1,638		1,638	
CEG00	160,453	(46,592)	113,861		113,861	177,030	63,169	63,169		
CEK00	30,629	4,658	35,287	(2,373)	32,914	34,802	1,888		1,888	(Adj: waste disposal profiling)
CPH20	(3,574)	(1,542)	(5,116)		(5,116)	(1,512)	3,604		3,604	Increase in market income
CPL00	34,059	3,211	37,270	2,500	39,770	33,331	(6,439)		(6,439)	Adverse salaries £1k, prof fees £2k, £3k training and £3k insurance, favourable subscriptions £1k and tools £1k (Adj: accurate outturn)
CCF10	1,038	1,167	2,204	4,212	6,416	7,000	584		584	(Adj: Reps & main profiling)
Community Development and Support	559,395	(16,192)	543,203	(71,661)	471,542	535,841	64,298	63,169	1,129	
CCA10	39,572	(11,993)	27,579		27,579	26,875	(704)	(1,694)	990	
CCA40	19,476	5,004	24,480		24,480	24,316	(165)		(165)	
CCA30	50,437	6,805	57,242		57,242	57,776	534		534	
Leisure and Recreational Activities	109,486	(184)	109,302	0	109,302	108,967	(335)	(1,694)	1,359	
CCD20	91,600	(37,663)	53,937	47,500	101,437	139,350	37,913	37,913		
CCD30	122,868	253,004	375,872	44,000	419,872	423,084	3,212		3,212	(Adj: R&M profiling and funding DCC 32K)
CCD40	(15,247)	(0)	(15,247)		(15,247)	(0)	15,247	15,247		
CCA00	(2,886)	(53)	(2,939)		(2,939)	(320)	2,619		2,619	Accrual released from YE
CCD10	20,467	3,057	23,524		23,524	26,081	2,557	2,557		
CCD50	(5,882)	(9,456)	(15,338)		(15,338)	32,031	47,370	47,370		
Leisure Centres and Community Facilities	210,920	208,889	419,809	91,500	511,309	620,226	108,918	103,086	5,831	
CCE00	251,861	73,151	325,011	23,000	348,011	370,036	22,025		22,025	Fav £8k fees, £2k insurance, £7k salaries due to vacancy and £5k materials (Adj: accurate outturn)
CCE10	9,845	2,221	12,066	1,000	13,066	14,360	1,294		1,294	Favourable insurance (Adj: outturn accurate)
CCE20	(1,403)	300	(1,103)		(1,103)	(725)	378		378	(Adj: full review 20th Jan - outturn predicted at £18k adv)
CCF20	68,441	18,692	87,133	39,000	126,133	107,698	(18,435)		(18,435)	Increase in income £6k and £2k salary savings (Adj: R&M to be spent during year)
CEA00	(4,394)	500	(3,894)	7,475	3,581	9,277	5,696		5,696	
CEA30	3,936	0	3,936		3,936	4,260	324		324	
KJE70	190,408	17,340	207,748	(8,700)	199,048	195,916	(3,132)	(3,132)		(Adj: income from housing for trees)
Parks and Open Spaces	518,694	112,204	630,898	61,775	692,673	700,822	8,149	(3,132)	11,281	
CEE20	74,982	15,162	90,144	(1,771)	88,373	90,972	2,599		2,599	Favourable on subscriptions (Adj: salary to be moved to KGA00 £5k, Flare training to be implemented £3k)
KGA00	37,927	15,701	53,628	20,000	73,628	94,466	20,839		20,839	Favourable £19k salary costs due to vacant post, £1k tools and £1k car allowances (Adj: salary cost from CEE20 £5k, subscriptions & prof fees profiling)
KGD00	74,616	5,390	80,005		80,005	79,111	(895)		(895)	
KGE10	68,093	15,422	83,515	12,000	95,515	92,885	(2,630)	(10,803)	8,173	Favourable £3k advertising, £1k tools, £1k prof fees £3k smaller variances (Adj: TPP and training)
KGH10	(43,121)	1,667	(41,454)	51,000	9,546	10,000	454		454	(Adj: investigating large amounts of income and minimal cost with Karen Lawrenson)
KGH40	92,403	18,539	110,942	(47,000)	63,942	112,195	48,253		48,253	Fav £19k salary costs due to vacancy, £26k unbudgeted income from DCC, £3k fav misc expenses (Adj: income being rec'd with RSG)
KGT00	20,686	(43,462)	(22,776)	308	(22,468)	(20,534)	1,934		1,934	(Adj: DCC funded)
Private Sector Housing	325,585	28,418	354,003	34,537	388,540	459,094	70,554	(10,803)	81,357	

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Housing & Community

£'s

BUDGET			FORECAST		ANNUAL		RESERVES		COMMENTARY
YTD ACTUAL	BUDGET	BUDGET OUTTURN	ADJUSTMENTS	PROJECTED OUTTURN	BUDGET	PROJECTED VARIANCE	EARMARKED	GF	
1,724,080	333,135	2,057,215	116,151	2,173,366	2,424,950	251,584	150,626	100,958	

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Finance & Management

£'s	BUDGET			FORECAST		ANNUAL		RESERVES		COMMENTARY
	YTD ACTUAL	BUDGET	BUDGET OUTTURN	ADJUSTMENTS	PROJECTED OUTTURN	BUDGET	PROJECTED VARIANCE	EARMARKED	GF	
PSX40 Senior Management	456,138	109,663	565,801	(29,000)	536,801	636,975	100,175		100,175	£106k saving on restructure, £4k adv add duties and £12k prof fees (Env Transition costs)
PSX50 Reprographic/Print Room	68,793	13,544	82,337		82,337	81,865	(472)		(472)	
PSX55 Financial Services	252,268	51,395	303,663	2,000	305,663	292,419	(13,244)		(13,244)	Fav £5k salaries due to vacant post for 2 months, £3k fav on tools, £2k fav periodicals, £9k adv prof fees, £9k adv Agresso main unaccrued in 12/13, £5k bespoke support Unit 4 unbudgeted
PSX56 Internal Audit	102,200	20,440	122,640		122,640	122,640	0		0	
PSX57 Merchant Banking Services	31,326	8,067	39,393	2,000	41,393	48,402	7,009		7,009	Bank charges lower than budget (adj electronic payments)
PSX60 ICT Support	578,133	108,430	686,563		686,563	654,812	(31,751)	(31,751)		Internet £17k adv, Prof Fees 13K, 19k Adv R & M ,19K adv Software, £32k saving in Microsoft Licences
PSX65 Legal Services	40,173	5,813	45,986	(2,500)	43,486	35,314	(8,172)		(8,172)	£9k adv due to restructure (adj profiling books) Adverse £5k adv prof fees (Solicitor costs for Payroll transition) and £2k licences (Skillbites), Favourable £35k on training
PSX75 Personnel/HR	173,699	39,035	212,734		212,734	238,279	25,545		25,545	Medical fees & training Favourable £28k rent from DCC, £6k utilities and £4k tools, adverse r&m £16k, salaries £4k, £3k refuse collection and £2k fees other (Adj: 82% income from PSX85 plus outturn accuracy)
PSX76 Policy & Communications	202,693	40,320	243,013		243,013	241,920	(1,093)		(1,093)	
PSX77 Customer Services	473,735	94,198	567,933		567,933	565,327	(2,606)		(2,606)	
PSX78 Health & Safety	31,580	5,678	37,258		37,258	34,067	(3,191)		(3,191)	
PSX81 Admin Offices & Depot	216,667	103,634	320,301	(21,880)	298,421	312,228	13,807		13,807	Training - Access Agreement (Adj: Recharge to Northgate)
PSX95 Procurement Unit	136,569	26,789	163,358		163,358	160,735	(2,623)		(2,623)	
PSX99 Corporate Services Partnership	17,325	0	17,325	(17,325)	(0)	0	0		0	Income to be received to offset exp (Adj: Recharge to DCC (service costs))
SSX70 Other Management Costs	7,328	0	7,328	(7,328)	0	0	(0)		(0)	
KJE40 Caretaking	71,624	(3,366)	68,259	(6,120)	62,139	62,604	465		465	
Central and Departmental Accounts	2,860,250	623,641	3,483,891	(80,153)	3,403,738	3,487,588	83,849	(31,751)	115,600	
HTT00 Concessionary Fares	(7,533)	500	(7,033)	7,024	(9)	3,000	3,009		3,009	No Stationery costs, Income for replacement bus passes (Adj: money owed to Northgate)
Concessionary Travel	(7,533)	500	(7,033)	7,024	(9)	3,000	3,009	0	3,009	
AAD00 Democratic Representation & Management	403,932	101,336	505,268	34,000	539,268	592,656	53,388		53,388	Adverse £15k superan & NI members unbudgeted and £4k printing unbudgeted, favourable £8k salaries (vacant post 2 mths), £8k DCC forum income unbudgeted, £31k restructure saving, £5k members allow, £12k members expenses, £8k other smaller var (Adj: outturn)
AAM00 Corporate Management	67,024	14,442	81,466	(4,675)	76,791	86,900	10,109		10,109	£10k saving on District Valuer fees (Adj: subscriptions, prof fees & Tpp other profiling)
AAM01 Corporate Finance Management	60,973	10,049	71,022		71,022	65,642	(5,380)		(5,380)	10K fav external Audit fees, 5K adv Subs to FID, 12KAdv Insurance
KJW00 Debt Management Costs	101,561	20,383	121,944		121,944	122,300	356		356	
Corporate and Democratic Costs	633,490	146,210	779,700	29,325	809,025	867,498	58,473	0	58,473	
ACE00 Registration of Electors	(1,212)	3,083	1,871	11,250	13,121	18,743	5,622	6,330	(708)	(Adj: postage profiling) (Earmarked: IERP funding) Adverse £25k unbudgeted post, £6k prof fees (J Box - Northgate), £4k postage and £13k wages, favourable £15k election fees
ACE10 Conducting Elections	101,166	14,491	115,657		115,657	88,011	(27,647)		(27,647)	
Electoral Registration	99,954	17,575	117,529	11,250	128,779	106,754	(22,025)	6,330	(28,355)	
ACT01 Parish Councils	265,060	50,917	315,977	(4,795)	311,182	311,182	0		0	(Adj: TPP profiling)
Payments to Parish Councils	265,060	50,917	315,977	(4,795)	311,182	311,182	0	0	0	

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ABP00 Funded Pension Schemes	114,393	121,880	236,273	(3,982)	232,291	232,037	(254)		(254)	(adj profiling)
ABQ00 Planning Agreements	(310,685)	0	(310,685)	310,685	0	0	(0)		(0)	
W4A00 Interest & Investment Income (GF)	(22,586)	(5,651)	(28,238)		(28,238)	(32,500)	(4,262)		(4,262)	
W7A00 External Interest Payable (GF)	714	1,915	2,629	6,946	9,575	11,490	1,915		1,915	
Pensions, Grants Interest Payments and Receipts	(218,165)	118,144	(100,021)	313,649	213,628	211,027	(2,601)	0	(2,601)	
PSX85 Estate Management	(193,786)	4,845	(188,941)	79,000	(109,941)	(79,724)	30,217		30,217	Favourable £6k additional conveyancing, £7k fav agency and £18k rent due to reduced voids, adverse £2k salaries (Adj: £34k service charge to KJE40 and PSX81 plus outturn adj)
Property and Estates	(193,786)	4,845	(188,941)	79,000	(109,941)	(79,724)	30,217	0	30,217	
ACA00 Council Tax Collection	110,406	(143,452)	(33,045)	(2,665)	(35,710)	(35,710)	0		0	(Adj: TPP other profiling)
ACA10 Council Tax Benefits Administration	0	100	100	500	600	600	0		0	(Adj: budget profiling, actuals at year end)
ACA30 Council Tax Benefits	0	(14,000)	(14,000)		(14,000)	(14,000)	0		0	
ACA40 Non Domestic Rates Collection	99,511	(60,013)	39,498	(1,928)	37,570	37,570	0		0	(Adj: budget profiling, actuals at year end)
KGL00 Rent Allowances Paid	(10,372)	162,000	151,628	10,372	162,000	162,000	0		0	(Adj: budget profiling, actuals at year end)
KGL10 Net cost of Non-HRA Rent Rebates	0	48,000	48,000		48,000	48,000	0		0	
KGN00 Net cost of Rent Rebates Paid	0	68,000	68,000		68,000	68,000	0		0	
KGP00 Housing Benefits Administration	504,196	(344,993)	159,203	(130,844)	28,359	28,359	1		1	(Adj: additional exp incurred to be funded from a grant)
Revenues and Benefits	703,741	(284,358)	419,383	(124,565)	294,818	294,819	1	0	1	
	4,143,011	677,473	4,820,485	230,735	5,051,220	5,202,144	150,925	(25,421)	176,346	
W2A00 Taxation & non specific grant income (GF)	(1,779,038)	0	(1,779,038)	1,779,038	0	0	0		0	(Element relates to RSG that should be in KGH40)
W6A00 IAS19 Pensions Adjustment (GF)	0	0	0		0	0	0		0	
W8A00 Other Operating Income & Expenditure (GF)	(659,965)	0	(659,965)	659,965	0	0	(0)		(0)	
Other Operating Income & Expenditure	(2,439,003)	0	(2,439,003)	2,439,003	0	0	(0)	(25,421)	(0)	
	1,704,008	677,473	2,381,482	2,669,738	5,051,220	5,202,144	150,925	(50,842)	176,346	